

## COAL COMPANIES AND METAL MINES PUT UP FIGHT

TWENTY CONCERNS RESIST THE STATE TREASURER.

Plaintiffs Apply For Temporary Restraining Order, Which Is Granted By Judge Tiltman D. Johnson In Federal Court Last Saturday—Validity of Occupation Tax Doubtful.

Several coal mining companies operating here in Carbon county and in this district as well have determined to make a fight against the so-called occupation tax passed by the legislature last year, and which was more or less of an issue in the late election the state over. Taxes amounting to more than eight hundred thousand dollars are involved in a suit filed before Judge Tiltman D. Johnson in federal court at Salt Lake City last Friday. The action is directed against Daniel O. Larson, state treasurer. Numerous metal mining companies have joined with the coalmen. The tax is 2 per cent of the net proceeds of the mines. The companies involved in the suit are Utah Copper, Pleasant Valley Coal, Utah Fuel, Silver King Coal, Union Mining, Grand Central Mining, Gold Chain Mining, Chief Consolidated Mining, Eagle and Blue Bell Mining, Birmingham Mines, Victoria Consolidated Mining, Mammoth Mining, Bullion Consolidated Mining, American Fuel, Standard Coal, Utah Apex Mining, Cameron Coal, Redfield Coal, Ohio Copper, and the Cardiff Mining and Milling company.

### Allegations Made.

It is alleged in the complaint that the plaintiffs paid all the property taxes assessed against them for the years 1917 and 1918, and that the attempted occupation tax act of 1917 is invalid for several reasons, among them being that the statute was attempted to be passed by the legislature after the constitutional time fixed for the legislative session had expired, and the taxing of the stock back cannot save the statute. It is also alleged that the act was never properly passed because the necessary steps prescribed by the constitution for its passage were not taken by the legislature. Allegation is also made that the constitution of the state provides that when the taxable property in the state exceeds in value the sum of \$250,000,000, the tax rate cannot exceed four mills, and the operative effect of the tax being contested would be to raise the levy to about nineteen mills.

It is also declared that the tax involved in the suit is an additional property tax and double taxation, and therefore was not assessed or levied uniformly and equally, as required by the constitution of the state, and that it is discriminatory and attempts to take the property of the plaintiffs without due process of law, and denies to them the equal protection of the laws in violation and contravention of the constitution of the United States.

### Steps Not Forth.

The complaint sets forth the various steps taken by the state board of equalization to assess a tax under the act of 1917, and also the various proceedings taken by the defendant state treasurer looking toward the attempted collection of the tax. It alleges that the defendant has advertised for sale as for delinquent taxes the properties of all the plaintiffs, and that the statute and the action of the defendant in attempting to sell the property casts a cloud in the nature of an attempted lien on the property of the plaintiff.

The complaint seeks to enjoin the enforcement of the 1917 statute, to enjoin the threatened sale of the property by the state treasurer. It is said that the reason an injunction is necessary is that there is no provision of law, either in the act of 1917 or any other statute of the state, whereby the plaintiffs could have paid the taxes even involuntarily and under protest, and then to have recovered them. An additional reason for an injunction is that under the statute the state treasurer's bond is only \$250,000, an amount less than half of the amount of taxes involved in this suit.

### Restraining Order Issued.

After listening to argument in the United States district court, Saturday last, Judge Tiltman D. Johnson issued an order temporarily restraining State Treasurer Larson from collecting the tax, and the sale of properties on which this tax has not been paid did not take place last Monday, as advertised by Larson. The order of Judge Johnson will be in force until the question of the legality of the tax has been determined at a hearing to be held before Judge Johnson and one circuit judge and one member of the supreme court, as may later be decided upon. It was suggested at the hearing that Judge Johnson sit alone in conference with Judge W. H. Harrison, the presiding judge of this circuit at Salt Lake, in order to arrange for the hearing. It is thought probable that the hearing may be held in Salt Lake within the next three or four weeks.

Pending the decision of the higher court, Judge Johnson fixed the bond of the Utah Copper company, associated with which in the action are nineteen other mining corporations, at \$25,000. The bond of the Silver King Consolidated was fixed at \$2000, and that of the Judine Mining and Smelting and others at \$2000 each.

### Local Property Sold.

The state of Utah now owns a coal mine. It bought the property of the Carbon Fuel company of Carbon county at the sale of mining properties made on the steps of the state capital building last Monday. The property comprises two hundred and forty acres. The price was \$4405.06. There were forty-seven properties sold, and the state bid them all in. The sale was on account of non-

payment of the 2 per cent tax on the net proceeds of the mines. There were no bidders other than the representative of the state. Of the properties that were taxed one hundred dollars and more there were only five, the others running from \$1.30 up. The treasurer had been enjoined from selling most of the larger properties by the federal court.

In a suit filed at Salt Lake City last Wednesday United States Fuel company asks the return from the state of \$21,592.22 paid in to State Treasurer Larson as an occupation tax. United States Fueling, Refining and Mining company, parent of United States Fuel, is also suing for the recovery of \$30,255.86. If the occupation tax is declared unconstitutional it is estimated that the state will lose more than \$1,000,000 annually. The validity of the law will be tested probably early in January, when the litigation begun last Saturday by twenty different companies will be heard before a special tribunal.

### COAL RESTRICTIONS IN FULL EFFECT UNTIL NEXT APRIL.

The impression that the coal zone restrictions and price regulations have been abolished, which has gained considerable credence, is quite erroneous, according to Moroni Heiner, federal fuel distributor. These regulations will continue in force until the end of the present coal year, April 1, 1919. Another general impression which is erroneous in regard to Fuel Administrator Garfield, also is corrected. Dr. Garfield had no intention of leaving his office until the work of the fuel administration has been completed. This will not be accomplished before April 1st, next.

It is understood that Dr. Garfield desired to place his resignation in the hands of President Wilson before the president's departure for Europe, and the acceptance of the resignation was given without any effective date, which is taken to mean that the president approves of the plan of Dr. Garfield to complete his work before he gives up his connection with the fuel administration.

### Electricity Opposed.

BOISE, Ida., Dec. 17.—Twenty-eight cents worth of coal to Southern Idaho will give as much heat to a home as a dollar's worth of electricity, according to tables and exhibits introduced today by an Idaho power company in the hearing being held by the Idaho public utilities commission on the feasibility of forcing water-power companies to furnish power for heating Idaho homes. Dry slashwood, said the report, is cheaper than electricity, fifty-three cents worth giving as much heat as a dollar's worth of electricity, and thirty-five cents worth of dry cordwood will do the same work.

W. T. Wallace, vice president of the Idaho Power company, said that for the warmest days of winter only 41 per cent of the heat is necessary in South Idaho that would have to be used on the coldest days, and this variation of 41 per cent would necessitate an enormous investment in power plants, part of which would be idle except only on the coldest days.

### Without Foundation.

INDIANAPOLIS, Ind., Dec. 17.—Concerning rumors to the effect that John Walker of Illinois had carried the anthracite field of the United Mine Workers of America over Frank J. Harza, the present president, Ellis Scaria, editor of the mine workers' official publication, said tonight that the report is without foundation. Scaria stated that at the present time reports to national headquarters of the United Mine Workers of America placed Hayes ahead of Walker by more than forty thousand votes and indications are that he will be elected by a majority of sixty thousand votes. Scaria stated that complete returns will not be known until late in January.

### New Vein of Coal.

Recently a new vein of coal thirty-eight inches thick was discovered by J. C. Barton and Chris Brotherson up Pleasant Creek Canyon about two miles east of the Mt. Pleasant city power plant. The big flood which occurred in the canyon last summer uncovered the coal as the torrent rushed down the creek. The product is said to be exceptionally good. Barton and Brotherson have been making a road to the mine and expect to be digging coal in commercial quantities in a very short time. They say the farther up the canyon it goes the larger the vein.

### AROUND THE COAL CAMPS; PERSONAL AND OTHERWISE.

The war trade board has agreed to allow Holland one hundred thousand tons of coal provided it is transported in Dutch ships. The Netherlands government has given notice of its acceptance on this basis.

An editor in Virginia has given up publishing his newspaper and has taken to mining coal on account of the high cost of paper. That editor is a great coal miner to a small address.

Several tons of Tubiana coal have reached Myton and those using it declare it to be superior to the Vernal coal. The Tubiana vein is a large one. In the Wasatch Mountains surrounding Myton there is enough coal to supply the whole world for a hundred years.

Dr. Harry A. Garfield, who has just resigned as United States fuel administrator, has issued this note of thanks to the coal miners of the country: "There is in my heart at this time a feeling of profound gratitude to the American coal miners, who have played such a splendid part in this great war—a gratitude which I know is fully shared by the entire nation. The cessation of hostilities in Europe is an occasion for immense rejoicing to all, and especially to you."

Continued on Page Four.

### J. W. HAMMOND, LICENSED ABSTRACTOR OF TITLES.

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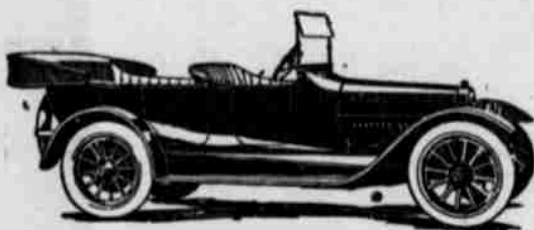
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## Frandsen Garage

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Price, Utah



### HELPING THE RETURNING ONES

Employment Service to Offer Help to Discharged Men.

All welfare and employment representatives in military camps and on transports bringing soldiers home are to inform released men in regard to general employment conditions and, above all, tell the men to go at once to their own home towns and consult central bureaus for aid and information in getting jobs. This plan has been adopted by the Utah state council of defense at the suggestion of Governor H. Clarkson, acting director of the council of national defense. For the benefit of returning soldiers every help is to be afforded in securing employment immediately on their reaching home.

The state council, according to Secretary Arch M. Thurman, will have principal control of the work in Utah. It is to be assisted by county and municipal councils, local representatives of the Red Cross, the Young Men's Christian association, National Catholic War council, Knights of Columbus, Jewish Welfare board, war camp community, the moral, personnel and demobilization branches of the war department, together with agencies of the committee on education and special training of the army, as well as the federal board of vocational education. Representatives of these various organizations pledged support at a recent meeting held with members of the council of national defense.

All of these organizations are to assign members to both a national governing committee in Washington, D. C., and to various local committees to be formed in the communities. Information regarding employment conditions for women and the placement of returning women war workers will have an important part in the activities of these agencies. In the formation of local bureaus, representatives of the women's committee will be included.

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### PRICE RUBBER WORKS

W. W. Gidding, North Ninth Street, Price, Utah.

No definite plans have been formulated for the opening of the winter quarter of the University of Utah. Dr. John A. Widener has stated on date for reopening would be set until Dr. T. E. Beatty, secretary of the state board of health, gives his consent for the schools to resume.

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Former General Crowder has entrusted all draft boards to complete their work of classifying registrants from 18 to 34 years of age as quickly as possible and to classify those whose questionnaires are received after December 21st, tomorrow. Registrants of this class who do not return their questionnaires will be classified as delinquents, subject to prosecution in the civil courts, as well as to induction into the army.

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